

City of Las Vegas
Municipal Golf Course Enterprise Fund
January 2015
Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	1,008,617	547,035	(461,582)	54.2%
Miscellaneous	485,000	354,507	(130,493)	73.1%
Total operating revenues	1,493,617	901,542	(592,075)	60.4%
Operating expenses: *				
Cost of goods sold	84,507	53,348	31,159	63.1%
Professional services	727,722	293,911	433,811	40.4%
Utilities	370,305	254,620	115,685	68.8%
Communication & transport	8,100	15,274	(7,174)	188.6%
Maintenance & repairs	15,000	14,392	608	95.9%
Rentals	64,794	25,723	39,071	39.7%
Miscellaneous services	170,098	172,949	(2,851)	101.7%
Insurance & bonds	10,800	4,492	6,308	41.6%
Depreciation	745,859	299,890	445,969	40.2%
General supplies	76,370	60,701	15,669	79.5%
Building maintenance	-	4,204	(4,204)	#DIV/0!
Machinery & equipment maintenance	15,600	112,356	(96,756)	720.2%
Miscellaneous supplies	2,700	18,607	(15,907)	689.1%
General contributions	162,698	164,227	(1,529)	100.9%
Total operating expenses	2,454,553	1,494,694	959,859	60.9%
Net operating income	(960,936)	(593,152)	367,784	61.7%
Nonoperating revenues (expenses):				
Interest revenue	8,129	3,671	(4,458)	45.2%
Interest expense	(166,687)	(82,100)	84,587	49.3%
Intergovernmental expense	(37,000)	-	37,000	0.0%
Total nonoperating revenues (expenses)	(195,558)	(78,429)	117,129	40.1%
Net income before transfers & contributions	(1,156,494)	(671,581)	484,913	58.1%
Other Information:				
Cash & Investments	-	940,427	940,427	
Operating transfers in	1,200,000	700,000	(500,000)	
Bond principal paid	(775,000)	-	775,000	

City of Las Vegas
Sanitation Enterprise Fund
January 2015
Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	83,450,000	57,052,619	(26,397,381)	68.4%
Miscellaneous	50,000	11,363	(38,637)	22.7%
Total operating revenues	83,500,000	57,063,982	(26,436,018)	68.3%
Operating expenses:				
Salaries	14,885,320	8,198,761	6,686,559	55.1%
Benefits	10,270,330	5,675,806	4,594,524	55.3%
Professional services	8,520,000	4,684,567	3,835,433	55.0%
Utilities	5,597,740	3,417,295	2,180,445	61.0%
Communication & transport	813,100	421,700	391,400	51.9%
Maintenance & repairs	1,798,600	843,038	955,562	46.9%
Rentals	114,700	52,854	61,846	46.1%
Miscellaneous services	5,108,036	3,240,100	1,867,936	63.4%
Insurance premiums	-	11,855	(11,855)	#DIV/0!
Nondiscretionary services	6,720,072	3,592,666	3,127,406	53.5%
Depreciation	24,504,973	11,235,339	13,269,634	45.8%
General supplies	5,612,753	2,075,103	3,537,650	37.0%
Building maintenance	251,050	257,040	(5,990)	102.4%
Machinery & equipment maintenance	2,198,950	1,481,755	717,195	67.4%
Miscellaneous supplies	375,180	84,417	290,763	22.5%
Total operating expenses	86,770,804	45,272,296	41,498,508	52.2%
Net operating income	(3,270,804)	11,791,686	15,062,490	-360.5%
Nonoperating revenues (expenses):				
Interest revenue	1,924,945	(14,828)	(1,939,773)	-0.8%
Interest expense	(2,371,475)	(1,360,504)	1,010,971	57.4%
Sewer connection charges	6,000,000	3,637,656	(2,362,344)	60.6%
Intergovernmental revenue	8,330,000	4,185,594	(4,144,406)	50.2%
Intergovernmental expense	(70,000)	(64,193)	5,807	91.7%
Total nonoperating revenues (expenses)	13,813,470	6,383,725	(7,429,745)	46.2%
Net income before transfers & contributions	10,542,666	18,175,411	7,632,745	172.4%
Other Information:				
Cash & Investments	-	141,370,619	141,370,619	
Capital transfers & contributions	6,000,000	-	(6,000,000)	
Operating transfers out	(2,325,000)	-	2,325,000	
Bond principal paid	(5,340,000)	(2,405,000)	2,935,000	
Capital expenses	(96,142,641)	(21,153,582)	74,989,059	

City of Las Vegas
Municipal Parking Enterprise Fund
January 2015
Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	3,069,487	1,746,367	(1,323,120)	56.9%
Fines & forfeits	3,117,308	1,643,671	(1,473,637)	52.7%
Miscellaneous	738,436	841,838	103,402	114.0%
Total operating revenues	6,925,231	4,231,876	(2,693,355)	61.1%
Operating expenses:				
Salaries	1,837,950	1,058,138	779,812	57.6%
Benefits	1,267,530	693,587	573,943	54.7%
Professional services	279,900	165,283	114,617	59.1%
Utilities	196,200	90,397	105,803	46.1%
Communication & transport	73,000	50,710	22,290	69.5%
Maintenance & repairs	359,500	102,368	257,132	28.5%
Rentals	12,800	29,681	(16,881)	231.9%
Miscellaneous services	847,160	306,168	540,992	36.1%
Nondiscretionary services	616,196	374,423	241,773	60.8%
Depreciation	148,120	79,038	69,082	53.4%
General supplies	513,750	223,579	290,171	43.5%
Machinery & equipment maintenance	39,500	19,020	20,480	48.2%
Miscellaneous supplies	8,000	2,029	5,971	25.4%
Total operating expenses	6,199,606	3,194,421	3,005,185	51.5%
Net operating income	725,625	1,037,455	311,830	143.0%
Nonoperating revenues (expenses):				
Interest revenue	21,000	14,477	(6,523)	68.9%
Interest expense	-	(120,736)	(120,736)	#DIV/0!
Total nonoperating revenues (expenses)	21,000	(106,259)	(127,259)	-506.0%
Net income before transfers & contributions	746,625	931,196	184,571	124.7%
Other Information:				
Cash & Investments	-	3,027,516	3,027,516	
Operating transfers out	(2,687,175)	(11,525,274)	(8,838,099)	
Capital expenses	-	(395,764)	(395,764)	

City of Las Vegas
Building & Safety Enterprise Fund
January 2015
Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
License & permits	8,054,104	5,954,439	(2,099,665)	73.9%
Charges for services	703,528	407,571	(295,957)	57.9%
Miscellaneous	1,252	(1,734)	(2,986)	-138.5%
Total operating revenues	8,758,884	6,360,276	(2,398,608)	72.6%
Operating expenses:				
Salaries	3,642,170	1,932,548	1,709,622	53.1%
Benefits	2,441,290	1,321,249	1,120,041	54.1%
Professional services	304,500	246,991	57,509	81.1%
Utilities	24,799	12,776	12,023	51.5%
Communication & transport	68,279	45,977	22,302	67.3%
Maintenance & repairs	250,794	1,395	249,399	0.6%
Miscellaneous services	7,431	3,479	3,952	46.8%
Nondiscretionary services	1,192,867	637,740	555,127	53.5%
Depreciation	525	3,051	(2,526)	581.1%
General supplies	41,662	1,856,699	(1,815,037)	4456.6%
Machinery & equipment maintenance	42,200	24,154	18,046	57.2%
Miscellaneous supplies	-	48,093	(48,093)	#DIV/0!
Total operating expenses	8,016,517	6,134,152	1,882,365	76.5%
Net operating income	742,367	226,124	(516,243)	30.5%
Nonoperating revenues (expenses):				
Interest revenue	83,252	30,574	(52,678)	36.7%
Total nonoperating revenues (expenses)	83,252	30,574	(52,678)	36.7%
Net income before transfers & contributions	825,619	256,698	(568,921)	31.1%
Other Information:				
Cash & Investments	-	7,470,382	7,470,382	

City of Las Vegas
Fire Communications Internal Service Fund
January 2015
Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	10,392,730	3,975,370	(6,417,360)	38.3%
Total operating revenues	10,392,730	3,975,370	(6,417,360)	38.3%
Operating expenses:				
Salaries	4,567,450	2,707,429	1,860,021	59.3%
Benefits	3,113,590	1,629,582	1,484,008	52.3%
Professional services	240,730	133,756	106,974	55.6%
Utilities	603,534	293,143	310,391	48.6%
Communication & transport	19,725	16,166	3,559	82.0%
Maintenance & repairs	590,990	489,842	101,148	82.9%
Miscellaneous services	278,200	1,746	276,454	0.6%
Nondiscretionary services	592,284	325,720	266,564	55.0%
Depreciation	34,085	13,320	20,765	39.1%
General supplies	60,050	38,377	21,673	63.9%
Building maintenance	6,000	-	6,000	0.0%
Machinery & equipment maintenance	89,000	44,917	44,083	50.5%
Miscellaneous supplies	121,710	16,193	105,517	13.3%
Total operating expenses	10,317,348	5,710,191	4,607,157	55.3%
Net operating income	75,382	(1,734,821)	(1,810,203)	-2301.4%
Nonoperating revenues (expenses):				
Interest revenue	11,628	650	(10,978)	5.6%
Total nonoperating revenues (expenses)	11,628	650	(10,978)	5.6%
Net income before transfers & contributions	87,010	(1,734,171)	(1,821,181)	-1993.1%
Other Information:				
Cash & Investments	-	(326,089)	(326,089)	
Capital expenses	-	(9,579)	(9,579)	

City of Las Vegas
Print Media Internal Service Fund
January 2015
Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	1,126,343	620,749	(505,594)	55.1%
Total operating revenues	1,126,343	620,749	(505,594)	55.1%
Operating expenses:				
Cost of goods sold	65,392	49,148	16,244	75.2%
Salaries	157,310	92,310	65,000	58.7%
Benefits	113,270	63,863	49,407	56.4%
Professional services	4,000	62	3,938	100.0%
Utilities	225	94	131	41.8%
Communication & transport	269,439	61,142	208,297	22.7%
Maintenance & repairs	20,000	6,248	13,752	31.2%
Rentals	392,496	172,608	219,888	44.0%
Nondiscretionary services	40,526	5,873	34,653	14.5%
Depreciation	50,000	20,219	29,781	40.4%
General supplies	3,300	1,186	2,114	35.9%
Miscellaneous supplies	500	-	500	0.0%
Total operating expenses	1,116,458	472,753	643,705	42.3%
Net operating income	9,885	147,996	138,111	1497.2%
Nonoperating revenues (expenses):				
Interest revenue	1,692	1,582	(110)	93.5%
Total nonoperating revenues (expenses)	1,692	1,582	(110)	93.5%
Net income before transfers & contributions	11,577	149,578	138,001	1292.0%
Other Information:				
Cash & Investments	-	472,864	472,864	
Capital expenses	-	(23,575)	(23,575)	

City of Las Vegas
Computer Services Internal Service Fund
January 2015
Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	9,410,000	9,836,901	426,901	104.5%
Miscellaneous	2,733	-	(2,733)	0.0%
Total operating revenues	9,412,733	9,836,901	424,168	104.5%
Operating expenses:				
Cost of goods sold	400,000	92,584	307,416	23.1%
Salaries	2,262,170	1,243,101	1,019,069	55.0%
Benefits	1,586,300	825,169	761,131	52.0%
Professional services	1,049,383	334,668	714,715	31.9%
Utilities	887,967	440,677	447,290	49.6%
Communication & transport	25,900	44,715	(18,815)	172.6%
Maintenance & repairs	3,024,730	2,045,947	978,783	67.6%
Miscellaneous services	239,910	142,143	97,767	59.2%
Nondiscretionary services	488,519	286,055	202,464	58.6%
Depreciation	200,000	108,381	91,619	54.2%
General supplies	76,500	410,832	(334,332)	537.0%
Machinery & equipment maintenance	32,000	3,188	28,812	10.0%
Miscellaneous supplies	89,174	270,156	(180,982)	303.0%
Total operating expenses	10,362,553	6,247,616	4,114,937	60.3%
Net operating income	(949,820)	3,589,285	4,539,105	-377.9%
Nonoperating revenues (expenses):				
Interest revenue	51,820	25,105	(26,715)	48.4%
Total nonoperating revenues (expenses)	51,820	25,105	(26,715)	48.4%
Net income before transfers & contributions	(898,000)	3,614,390	4,512,390	-402.5%
Other Information:				
Cash & Investments	-	8,140,541	8,140,541	
Operating transfers in	-	720,000	720,000	
Capital expenses	-	(136,237)	(136,237)	

City of Las Vegas
Automotive Services Internal Service Fund
January 2015
Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	9,776,073	5,448,654	(4,327,419)	55.7%
Miscellaneous	-	23,080	23,080	#DIV/0!
Total operating revenues	9,776,073	5,471,734	(4,304,339)	56.0%
Operating expenses:				
Cost of goods sold	3,151,061	1,714,419	1,436,642	54.4%
Salaries	1,515,120	829,167	685,953	54.7%
Benefits	1,045,510	588,762	456,748	56.3%
Professional services	1,344,576	309,618	1,034,958	23.0%
Utilities	20,000	13,980	6,020	69.9%
Communication & transport	4,000	9,676	(5,676)	241.9%
Maintenance & repairs	13,000	10,098	2,902	77.7%
Rentals	5,000	2,212	2,788	44.2%
Miscellaneous services	3,000	4,352	(1,352)	145.1%
Nondiscretionary services	309,924	152,553	157,371	49.2%
Depreciation	2,575,690	727,902	1,847,788	28.3%
General supplies	58,500	28,103	30,397	48.0%
Machinery & equipment maintenance	15,200	91,866	(76,666)	604.4%
Miscellaneous supplies	15,000	1,483	13,517	9.9%
Total operating expenses	10,075,581	4,484,191	5,591,390	44.5%
Net operating income	(299,508)	987,543	1,287,051	-329.7%
Nonoperating revenues (expenses):				
Interest revenue	57,414	39,254	(18,160)	68.4%
Gain (loss) on sale of fixed assets	224,701	66,762	(157,939)	29.7%
Total nonoperating revenues (expenses)	282,115	106,016	(176,099)	37.6%
Net income before transfers & contributions	(17,393)	1,093,559	1,110,952	-6287.4%
Other Information:				
Cash & Investments	-	11,249,935	11,249,935	
Capital expenses	(3,000,000)	(1,187,627)	1,812,373	

City of Las Vegas
Employee Benefit Internal Service Fund
January 2015
Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for insurance-employer	148,685,000	87,246,306	(61,438,694)	58.7%
Charges for insurance-employee	-	422,788	422,788	#DIV/0!
Charges for insurance-nonemployee	1,725,000	1,036,195	(688,805)	60.1%
Miscellaneous	1,500	49,054	47,554	3270.3%
Total operating revenues	150,411,500	88,754,343	(61,657,157)	59.0%
Operating expenses:				
Salaries	38,350,210	23,540,559	14,809,651	61.4%
Benefits	78,470,060	51,833,346	26,636,714	66.1%
Professional services	612,170	289,689	322,481	47.3%
Utilities	-	471	(471)	#DIV/0!
Communication & transport	19,480	10,269	9,211	52.7%
Maintenance & repairs	-	22,897	(22,897)	#DIV/0!
Rentals	-	790	(790)	#DIV/0!
Miscellaneous services	2,000	-	2,000	0.0%
Insurance administration	2,050,000	2,362,256	(312,256)	115.2%
Insurance premiums	24,550,000	13,186,163	11,363,837	53.7%
Insurance claims	4,640,000	321,826	4,318,174	6.9%
Nondiscretionary services	78,770	45,080	33,690	57.2%
General supplies	58,500	14,610	43,890	25.0%
Total operating expenses	148,831,190	91,627,956	57,203,234	61.6%
Net operating income	1,580,310	(2,873,613)	(4,453,923)	-181.8%
Nonoperating revenues (expenses):				
Interest revenue	695,000	139,516	(555,484)	20.1%
Intergovernmental expense	(2,000,000)	(800,106)	1,199,894	40.0%
Total nonoperating revenues (expenses)	(1,305,000)	(660,590)	644,410	50.6%
Net income before transfers & contributions	275,310	(3,534,203)	(3,809,513)	-1283.7%
Other Information:				
Cash & Investments	-	31,744,294	31,744,294	

City of Las Vegas
Liability Insurance & Property Damage Internal Service Fund
January 2015

Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	580,000	236,899	(343,101)	40.8%
Charges for insurance-employer	1,050,000	939,450	(110,550)	89.5%
Total operating revenues	1,630,000	1,176,349	(453,651)	72.2%
Operating expenses:				
Salaries	323,190	170,800	152,390	52.8%
Benefits	206,060	116,324	89,736	56.5%
Professional services	194,540	77,222	117,318	39.7%
Utilities	-	331	(331)	#DIV/0!
Communication & transport	36,800	19,842	16,958	53.9%
Maintenance & repairs	73,000	22,903	50,097	31.4%
Miscellaneous services	13,500	9,947	3,553	73.7%
Insurance premiums	359,000	406,842	(47,842)	113.3%
Insurance claims	830,080	726,488	103,592	87.5%
Nondiscretionary services	62,290	35,886	26,404	57.6%
General supplies	15,750	9,612	6,138	61.0%
Machinery & equipment maintenance	1,200	494	706	41.2%
Miscellaneous supplies	10,100	2,195	7,905	21.7%
Total operating expenses	2,125,510	1,598,886	526,624	75.2%
Net operating income	(495,510)	(422,537)	72,973	85.3%
Nonoperating revenues (expenses):				
Interest revenue	56,050	16,078	(39,972)	28.7%
Total nonoperating revenues (expenses)	56,050	16,078	(39,972)	28.7%
Net income before transfers & contributions	(439,460)	(406,459)	33,001	92.5%
Other Information:				
Cash & Investments	-	4,373,416	4,373,416	

City of Las Vegas
City Facilities Internal Service Fund
January 2015
Time Expired: 58.3%

	Original 2015			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	18,000,000	11,063,787	(6,936,213)	61.5%
Miscellaneous	338,456	240,604	(97,852)	71.1%
Total operating revenues	18,338,456	11,304,391	(7,034,065)	61.6%
Operating expenses:				
Salaries	4,592,880	2,587,685	2,005,195	56.3%
Benefits	3,306,910	1,815,880	1,491,030	54.9%
Professional services	2,510,186	229,642	2,280,544	9.1%
Utilities	5,841,912	4,156,356	1,685,556	71.1%
Communication & transport	8,000	4,295	3,705	53.7%
Maintenance & repairs	2,360,515	865,113	1,495,402	36.6%
Rentals	37,000	24,502	12,498	100.0%
Miscellaneous services	157,000	111,317	45,683	70.9%
Nondiscretionary services	874,192	492,218	381,974	56.3%
Depreciation	9,457	6,885	2,572	72.8%
General supplies	115,000	75,842	39,158	65.9%
Building maintenance	770,000	563,218	206,782	73.1%
Machinery & equipment maintenance	161,000	128,252	32,748	79.7%
Miscellaneous supplies	105,000	33,522	71,478	31.9%
Total operating expenses	20,849,052	11,094,727	9,754,325	53.2%
Net operating income	(2,510,596)	209,664	2,720,260	-8.4%
Nonoperating revenues (expenses):				
Interest revenue	48,653	17,674	(30,979)	36.3%
Total nonoperating revenues (expenses)	48,653	17,674	(30,979)	36.3%
Net income before transfers & contributions	(2,461,943)	227,338	2,689,281	-9.2%
Other Information:				
Cash & Investments	-	4,631,185	4,631,185	
Operating transfers out	(1,148,744)	(952,813)	195,931	
Capital expenses	-	(255,304)	(255,304)	